

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 44 – HB 119

January 26, 2011

SUMMARY OF BILL: Effective upon becoming law, requires a person to be 55 years of age or older in order to qualify for a discounted rate as a senior citizen at a state park golf course.

ESTIMATED FISCAL IMPACT:

Decrease State Revenue – \$180,800

Assumptions:

- Currently senior discounts are offered to persons 62 years of age or older.
- The average senior discount is \$3.50 per round.
- The total number of rounds played at state golf courses is currently 217,500 per year.
- The total number of rounds played at state golf courses each year remains constant in subsequent years.
- According to the Department of Environment and Conservation, currently 16.2 percent of golf rounds (35,347) are senior discount rounds.
- Based on golf course business statistics, approximately 40 percent of golfers are estimated to be age 55 or older in FY10-11 and subsequent years.
- The number of senior discount rounds is estimated to increase to 87,000 per year (40% x 217,500 rounds), an increase of 51,653 discount rounds (87,000 – 35,347)
- The total decrease to state revenue is estimated to be \$180,800 per year (51,653 x \$3.50). Although the bill takes effect upon becoming law, the decrease in revenue will not begin until July 1, 2011.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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